

**Office Work Instruction (OWI)**

HQOWI7410-U010 REV. B

May 1,2000

Responsible Office: UP/Policy and Program Integration Division

**Subject: Budget Execution**

---



**OFFICE WORK INSTRUCTION**

**Budget Execution**

**Original Approved and Signed by:**

Arnauld E. Nicogossian

Associate Administrator

Office of Life and Microgravity Sciences and Applications

**Office Work Instruction (OWI)**

HQOWI7410-U010 REV. B

May 1,2000

Responsible Office: UP/Policy and Program Integration Division

**Subject: Budget Execution****DOCUMENT HISTORY LOG**

<b>Status (Baseline/ Revision/ Canceled)</b>	<b>Document Revision</b>	<b>Effective Date</b>	<b>Description</b>
Baseline		02/01/99	
Revision	A	04/30/99	Incorporates changes made in response to comments from the Code U review and the DNV Pre-Assessment Report.
Revision	B	08/17/99	Incorporates changes to eliminate letter version designations and correct titles on reference documents.
Administrative Change	B	05/01/00	Administrative changes to ensure quality records are described by the same title

---

**Office Work Instruction (OWI)**

HQOWI7410-U010 REV. B

May 1,2000

Responsible Office: UP/Policy and Program Integration Division

**Subject: Budget Execution**

---

**1. Purpose**

This OWI describes the process for implementing the Office of Life and Microgravity Sciences and Applications (OLMSA) budget. The OWI describes what is to be accomplished by the process, not how the work is to be performed.

**2. Scope and Applicability**

This work instruction describes procedures for the OLMSA budget execution process. This process occurs during the current fiscal year and involves establishing and updating the annual operating plan, establishing funds control, and monitoring performance. Throughout this process there is significant interaction with the Human Exploration and Development of Space (HEDS) Enterprise and the OLMSA Lead Centers. OLMSA budget execution processes are consistent with and parallel the Agency's budget execution processes. The Agency processes are described in the NASA Budget Administration Manual.

This work instruction applies to the NASA Office of Life and Microgravity Sciences and Applications. Within OLMSA, the Policy and Program Management Division (Code UP) has primary responsibility for conduct of the budget execution process.

**3. Definitions**

None

**4. Reference Documents**

- 4.1 NASA Performance Plan
- 4.2 NPD 1000.1, NASA Strategic Plan
- 4.3 NPG 1000.2, NASA Strategic Management Handbook
- 4.4 NHB 7400.1, NASA Budget Administration Manual
- 4.5 NHB 1101.3, The NASA Organization

## Office Work Instruction (OWI)

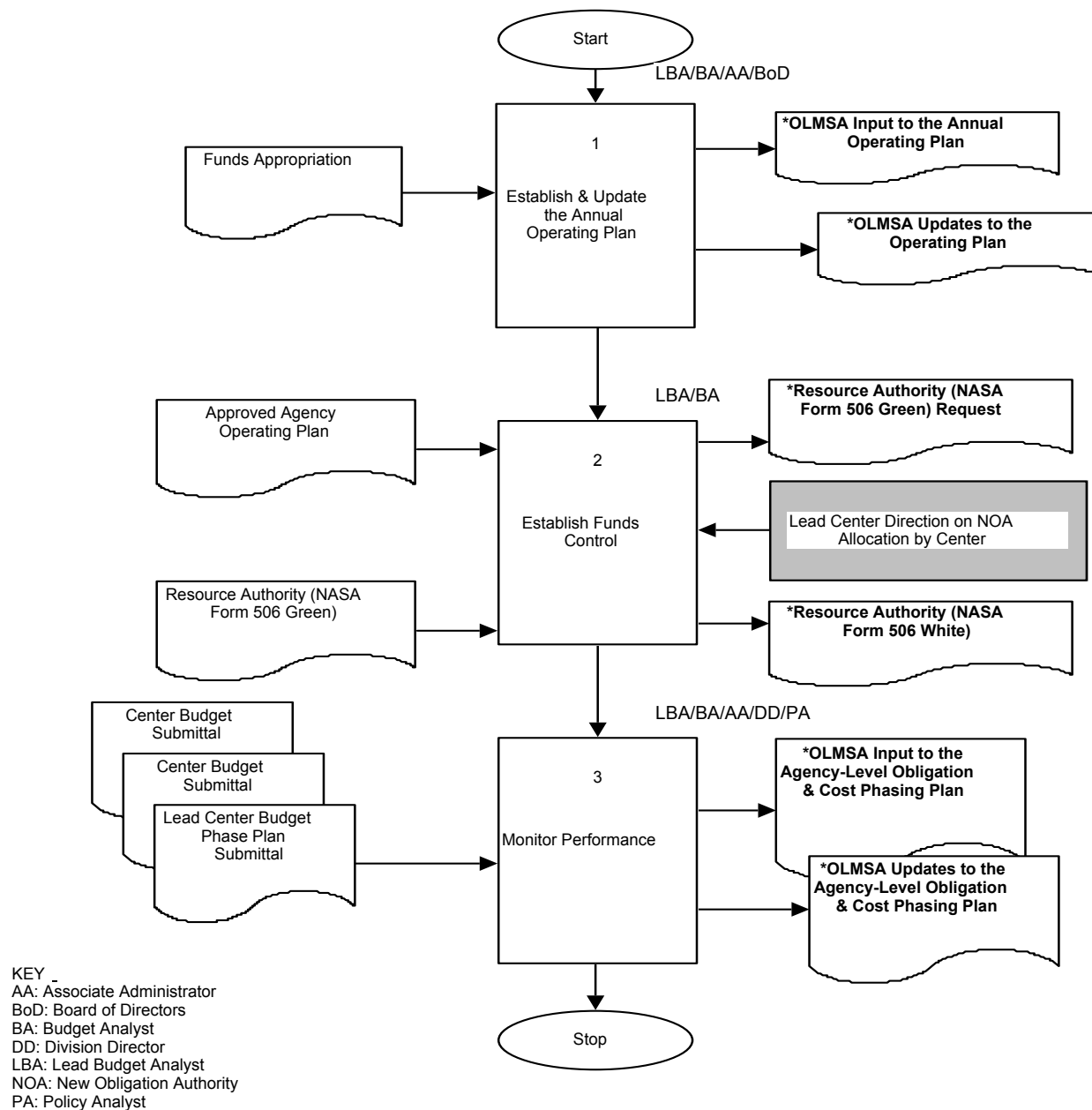
HQOWI7410-U010 REV. B

May 1,2000

Responsible Office: UP/Policy and Program Integration Division

**Subject: Budget Execution**

## 5. Flowchart



Note: Quality Records are designated by (\*). Shading denotes activity occurring outside of OLMSA

## Office Work Instruction (OWI)

HQOWI7410-U010 REV. B

May 1,2000

Responsible Office: UP/Policy and Program Integration Division

### **Subject: Budget Execution**

#### **6. Procedure**

The following table describes the process depicted in the flowchart in Section 5. The number at the left of the table corresponds to the numbers in the activity boxes in the flowchart.

#	<u>Responsible Official</u>	<u>Activity Description</u>
1	Lead Budget Analyst, Budget Analyst, Associate Administrator & Board of Directors	<p><u>Establish and Update the Annual Operating Plan.</u> Prepare the OLMSA section of NASA's letter to Congress detailing the annual NASA Operating Plan for spending appropriated funds.</p> <p>Send the OLMSA section to the Office of the Chief Financial Officer for editing and incorporation into the Agency letter. This activity is done in coordination with the HEDS Enterprise.</p> <p>Assist Code B and the Office of Legislative Affairs in responding to any issues raised by Congress.</p> <p>As necessary, coordinate updates to the Operating Plan with the directors of the OLMSA divisions and the Lead Centers.</p>
2	Lead Budget Analyst, Budget Analyst	<p><u>Establish Funds Control.</u> Ensure that resources authority (funding) is distributed to the Field Centers in accordance with the approved Operating Plan and in a manner that enables an uninterrupted flow of work in the programs and projects. This activity consists of two tasks: request resources authority from the Office of the Chief Financial Officer, and distribute resources authority to the Centers.</p> <p>Prepare a <u>Resources Authority Request</u> (NASA Form 506 Green) for the Office of the Chief Financial Officer to release resources to the Associate Administrator for Life and Microgravity Sciences and Applications.</p> <p>Following the receipt of resources authority from the Office of the Chief Financial Officer, distribute the <u>Resources Authority</u> (NASA Form 506 White) to the Field Centers. The distributed amounts in this "506 authority" must be consistent with the approved Operating Plan.</p> <p>As necessary, coordinate updates to the approved Code B Resources Authority Report with the Directors of the OLMSA divisions and the Lead Centers.</p>
3	Lead Budget Analyst, Budget Analyst, Enterprise Officials	<p><u>Monitor Performance.</u> Monitor performance against the monthly obligation and cost-phasing plan. The monthly plan reflects the level of work to be completed by each project. The Agency establishes the initial plan at the beginning of the fiscal year, and usually updates it in the April/May time frame.</p> <p>Receive initial monthly obligation and cost phasing plans from the</p>

## Office Work Instruction (OWI)

HQOWI7410-U010 REV. B

May 1,2000

Responsible Office: UP/Policy and Program Integration Division

### **Subject: Budget Execution**

---

OLMSA Lead Centers as part of the Center budget submittals.

Assess the center plans, and recommend adjustments to the Associate Administrator.

Submit OLMSA Input to the Agency-Level Obligation & Cost Phasing Plan to the Office of the Chief Financial Officer for incorporation into the Agency plan.

Depending upon financial performance, external requirements, policy direction, and other factors, request Updates to the Obligation & Cost-Phasing Plan This is often done in the middle of the fiscal year, in order to provide a better prediction of the Agency's financial status at the end of the current fiscal year.

Develop periodic assessments of OLMSA project financial status, and present these assessments to the Associate Administrator.

In addition, cost rate projections are used to estimate end-of-year status. On the basis of this assessment, potential corrective actions are recommended to the Associate Administrator in those areas where financial performance varies significantly from plans and/or where it does not conform to applicable funds utilization metrics. Approved corrective actions may trigger an update to the Operating Plan.

Policy Analysts

Develop periodic assessments of OLMSA's program and project status relative to the fiscal year performance plan targets, as established during budget formulation. These assessments are included in the regular briefings presented to the Associate Administrator.

## Office Work Instruction (OWI)

HQOWI7410-U010 REV. B

May 1,2000

Responsible Office: UP/Policy and Program Integration Division

### **Subject: Budget Execution**

#### **7. Quality Records**

<i><b>Record Identification</b></i>	<i><b>Owner</b></i>	<i><b>Location</b></i>	<i><b>Media Electronic/ Hard Copy</b></i>	<i><b>Schedule and Item Nos. *</b></i>	<i><b>Retention/ Disposition</b></i>
OLMSA Input to the Annual Operating Plan	Lead Budget Analyst, UP	Code UP	Hard Copy	Schedule 7, Item 21.D.1	Destroy 2 years after the close of the fiscal year.
OLMSA Updates to the Operating Plan	Lead Budget Analyst, UP	Code UP	Hard Copy	Schedule 7, Item 21.D.1	Destroy 2 years after the close of the fiscal year.
Resource Authority (NASA Form 506 Green) Request	Lead Budget Analyst, UP	Code UP	Hard Copy	<i>Consistent with Schedule 7, Item 24.A, once status of this item in the NPG is clarified</i>	<i>Destroy when 10 years old. Earlier destruction is authorized if no longer needed for reference or agency use.</i>
Resource Authority (NASA Form 506 White)	Lead Budget Analyst, UP	Code UP	Hard Copy	<i>Consistent with Schedule 7, Item 24.A, once status of this item in the NPG is clarified</i>	<i>Destroy when 10 years old. Earlier destruction is authorized if no longer needed for reference or agency use.</i>
OLMSA Input to the Agency-Level Obligation and Cost Phasing Plan	Lead Budget Analyst, UP	Code UP	Hard Copy	Schedule 7, Item 21.E.1	Destroy when 5 years old.
OLMSA Updates to the Agency-Level Obligation and Cost Phasing Plan	Lead Budget Analyst, UP	Code UP	Hard Copy	Schedule 7, Item 21.E.1	Destroy when 5 years old.

\* Quality Records are retained in accordance with the referenced schedule and item number from NPG 1441.1, *NASA Records Retention Schedules*